



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2005 Wisconsin Act 327
[2005 Assembly Bill 718]

**Sales Tax Exemption for Gun Club
Admissions**

2005 Wisconsin Act 327 excludes from “taxable sales” (which creates a sales tax exemption) the sale of admissions by a gun club and gun club memberships, if the gun club is a nonprofit organization and the gun club provides safety classes to at least 25 individuals in a calendar year. “Gun club” is defined in the Act to include a trap shooting club, skeet-shooting club, sporting-clay club, rifle and pistol club, sportsman’s club, hunting club, rod and gun club, hunting and fishing club, and conservation club. The definition of “gun club” excludes a wild animal farm or bird hunting preserve that is licensed under captive wildlife statutes. The safety classes that must be offered by the gun club must consist of courses that are approved by the Department of Natural Resources and that are related to hunting (including hunting with a bow), firearms, all-terrain vehicles, boats, and snowmobiles.

Effective Date: July 1, 2007.

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May 26, 2006

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.state.wi.us/>.